

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
 - * Totals may not equal the sum of components due to rounding.

 - * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

 - * The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register.
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- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.
 - 2 Refers to individual taxpayers who reported income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2009 individual income tax return.
 - 3 This category refers to personal taxpayers who did not report income from salary, wages and allowances and did not report an industry in the business and professional items section of the 2010 individual income tax return.
 - 4 Includes individuals who did not state a valid ANZIC industry code.

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Selected items, by broad industry, 2009–10 income year¹

Industry	Individual records	Complementary tax		Supplementary loan assessment debt	
	no.	no.	\$	no.	\$
Salary and wages ²	6,395,560	1,225	252,308	25,325	43,393,889
Other individuals ³	1,031,615	2,350	665,325	190	458,721
Agriculture, forestry and fishing	161,575	8,685	3,904,861	235	428,277
Mining	5,395	20	6,146	20	45,647
Manufacturing	88,725	205	61,829	345	560,478
Electricity, gas, water and waste services	5,100	10	2,541	20	35,573
Construction	524,485	510	167,807	1,235	2,070,258
Wholesale trade	36,295	205	81,834	165	266,882
Retail trade	140,805	240	85,776	800	1,341,290
Accommodation and food services	53,410	65	21,550	225	346,022
Transport, postal and warehousing	192,480	195	61,420	880	1,451,588
Information media and telecommunications	24,260	20	4,517	235	408,413
Financial and insurance services	548,885	16,560	8,478,419	360	698,026
Rental, hiring and real estate services	110,095	675	324,461	205	374,471
Professional, scientific and technical services	413,060	560	202,040	3,525	6,619,809
Administrative and support services	247,045	200	55,893	950	1,498,069
Public administration and safety	19,205	15	3,644	125	215,237
Education and training	88,745	100	40,586	695	1,252,860
Health care and social assistance	167,890	285	103,089	995	2,016,306
Arts and recreation services	125,920	150	55,287	1,190	1,995,526
Other services	196,345	230	86,999	760	1,213,679
Others ⁴	1,803,130	9,330	3,780,274	5,115	8,812,365
Total all industries	4,952,855	38,250	17,528,973	18,080	31,650,776
TOTAL	12,380,030	41,820	18,446,606	43,595	75,503,386

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Selected items, by broad industry, 2009–10 income year¹

Industry	Lump sum payments-5% assessable		ETP taxable component total		Australian annuities and superannuation income streams taxable component taxed element	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	8,920	4,775,230	95,545	1,126,794,395	40,390	436,251,322
Other individuals ³	85	53,003	1,155	25,882,335	18,780	290,401,589
Agriculture, forestry and fishing	230	128,124	2,450	76,972,583	2,835	47,003,767
Mining	5	1,072	235	3,774,610	55	660,982
Manufacturing	35	11,512	2,045	16,058,295	605	6,611,365
Electricity, gas, water and waste services	5	2,646	125	897,599	45	616,700
Construction	175	52,616	19,210	116,206,737	2,025	24,981,605
Wholesale trade	15	8,304	515	4,553,204	245	2,981,096
Retail trade	60	22,027	1,715	13,744,282	1,025	13,635,981
Accommodation and food services	25	7,582	600	5,902,383	405	5,669,298
Transport, postal and warehousing	90	30,705	3,140	19,291,378	1,230	14,578,430
Information media and telecommunications	20	7,276	310	3,961,808	215	2,542,226
Financial and insurance services	340	167,230	2,865	70,785,758	10,070	136,237,573
Rental, hiring and real estate services	120	61,163	1,100	30,269,248	2,325	38,335,439
Professional, scientific and technical services	325	254,221	6,960	185,172,721	5,240	76,229,340
Administrative and support services	120	38,810	3,385	20,766,172	1,650	19,666,902
Public administration and safety	15	9,962	325	2,953,284	290	7,100,795
Education and training	130	64,656	900	12,991,589	1,300	19,049,020
Health care and social assistance	85	53,346	1,520	11,074,476	1,875	27,355,167
Arts and recreation services	95	51,789	1,590	19,442,482	1,170	16,249,654
Other services	75	34,849	2,500	19,564,357	1,005	11,856,249
Others ⁴	2,750	1,497,533	27,390	530,639,187	27,470	373,330,590
Total all industries	4,715	2,505,423	78,890	1,165,022,153	61,075	844,692,179
TOTAL	13,720	7,333,656	175,590	2,317,698,883	120,245	1,571,345,090

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Selected items, by broad industry, 2009–10 income year¹

Industry	Australian annuities and superannuation income streams taxable component untaxed element		Australian annuities and superannuation income streams lump sum in arrears taxed element		Australian annuities and superannuation income streams lump sum in arrears untaxed element	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	31,680	714,866,220	225	1,141,539	210	2,343,295
Other individuals ³	95,610	2,215,117,593	235	1,851,774	375	3,302,095
Agriculture, forestry and fishing	2,525	75,788,351	20	107,399	10	25,983
Mining	60	1,610,010	5	10,491	5	3,527
Manufacturing	685	15,695,612	5	13,916	5	18,498
Electricity, gas, water and waste services	65	1,794,492	n.a.	n.a.	n.a.	n.a.
Construction	1,890	40,293,759	25	240,203	15	138,622
Wholesale trade	245	6,170,807	5	1,164	n.a.	n.a.
Retail trade	940	20,490,041	5	23,840	5	201,770
Accommodation and food services	380	8,899,751	5	10,661	5	64,327
Transport, postal and warehousing	1,770	40,763,865	10	69,496	5	42,430
Information media and telecommunications	335	9,193,597	5	683	5	1,392
Financial and insurance services	15,075	359,234,003	15	41,467	40	336,196
Rental, hiring and real estate services	1,990	55,067,991	5	60,842	5	525,824
Professional, scientific and technical services	6,230	215,963,789	20	447,654	20	318,700
Administrative and support services	1,815	40,493,176	15	86,010	10	86,738
Public administration and safety	560	22,223,837	5	58,579	n.a.	n.a.
Education and training	1,360	37,147,062	10	278,212	5	63,840
Health care and social assistance	1,290	37,321,436	5	19,116	10	59,134
Arts and recreation services	1,620	46,152,749	5	4,006	5	38,472
Other services	1,125	25,902,708	10	45,971	10	38,179
Others ⁴	35,945	1,019,272,364	145	956,795	145	1,187,856
Total all industries	75,910	2,079,479,400	310	2,476,505	300	3,151,488
TOTAL	203,195	5,009,463,213	770	5,469,818	885	8,796,878

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Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Australian superannuation lump sum payments taxable component taxed element total		Australian superannuation lump sum payments taxable component untaxed element total		Attributed personal services income	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	32,960	713,857,503	5,125	147,639,739	4,180	70,844,162
Other individuals ³	14,905	268,305,890	2,225	37,475,779	1,375	64,662,779
Agriculture, forestry and fishing	1,305	32,799,512	230	4,164,048	220	12,909,644
Mining	55	1,587,369	5	108,396	20	1,782,048
Manufacturing	705	13,045,356	110	1,691,422	100	3,026,113
Electricity, gas, water and waste services	50	641,067	5	152,728	5	397,219
Construction	3,910	59,036,216	870	8,269,638	765	17,553,578
Wholesale trade	300	5,552,842	40	442,952	45	808,073
Retail trade	1,255	21,156,502	175	3,385,100	125	3,752,479
Accommodation and food services	455	8,004,322	70	1,663,878	30	650,214
Transport, postal and warehousing	1,860	31,163,346	320	6,436,463	315	5,352,888
Information media and telecommunications	195	3,469,755	20	468,091	55	907,679
Financial and insurance services	3,175	84,569,252	520	6,725,206	490	22,753,497
Rental, hiring and real estate services	960	28,641,306	185	3,772,861	125	6,321,650
Professional, scientific and technical services	3,450	78,969,832	500	9,959,888	1,020	34,209,619
Administrative and support services	2,790	42,261,685	295	5,943,172	410	4,804,363
Public administration and safety	215	3,908,959	50	1,232,567	35	549,960
Education and training	745	14,860,090	150	3,124,437	175	2,749,347
Health care and social assistance	1,070	20,698,439	185	3,912,847	315	20,039,491
Arts and recreation services	930	17,125,213	120	2,707,303	255	4,768,000
Other services	1,475	21,894,224	175	3,447,942	240	4,173,387
Others ⁴	15,180	349,852,818	2,305	49,064,581	2,890	87,558,831
Total all industries	40,090	839,238,105	6,330	116,673,520	7,645	235,068,080
TOTAL	87,955	1,821,401,498	13,680	301,789,038	13,200	370,575,021

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Selected items, by broad industry, 2009–10 income year¹

Industry	Distribution from trust-PP-profit		Distribution from trust-PP-loss		Landcare operation expenses P&T-PP	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	4,960	77,297,214	860	-20,035,856	1,495	4,162,780
Other individuals ³	2,995	60,744,203	695	-21,424,518	1,315	4,268,723
Agriculture, forestry and fishing	2,865	102,841,699	515	-24,752,198	1,680	7,790,462
Mining	10	196,304	5	-10,028	10	40,828
Manufacturing	120	2,643,188	25	-914,135	50	113,831
Electricity, gas, water and waste services	5	3,876	5	-2,066	5	26,264
Construction	375	8,468,247	105	-2,400,032	130	293,077
Wholesale trade	95	3,753,415	20	-870,210	40	105,626
Retail trade	260	7,215,773	60	-2,081,984	70	257,762
Accommodation and food services	75	1,464,981	15	-1,192,457	25	114,631
Transport, postal and warehousing	145	2,920,852	35	-1,679,894	60	144,802
Information media and telecommunications	30	1,306,362	10	-583,694	5	10,139
Financial and insurance services	10,575	418,548,738	1,975	-67,576,617	4,195	15,844,709
Rental, hiring and real estate services	750	29,423,070	230	-7,679,557	240	1,264,518
Professional, scientific and technical services	725	13,969,112	190	-5,449,883	190	793,957
Administrative and support services	195	3,776,105	35	-473,657	50	157,969
Public administration and safety	15	598,881	n.a.	n.a.	5	8,334
Education and training	115	2,728,390	35	-946,679	40	107,553
Health care and social assistance	325	6,379,468	80	-2,463,982	80	336,807
Arts and recreation services	170	3,514,019	30	-1,204,632	45	129,230
Other services	250	6,551,132	55	-2,674,170	90	259,304
Others ⁴	8,215	258,741,669	2,015	-78,780,747	3,580	13,459,746
Total all industries	25,305	875,045,281	5,440	-201,736,622	10,595	41,259,549
TOTAL	33,260	1,013,086,698	6,990	-243,196,996	13,410	49,691,052

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Selected items, by broad industry, 2009–10 income year¹

Industry	Distribution from trust-NPP-loss		Landcare operations expenses P&T-NPP		Net farm management withdrawals	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	1,360	-26,537,920	525	1,434,587	230	7,792,951
Other individuals ³	905	-22,776,919	315	520,568	360	11,361,395
Agriculture, forestry and fishing	270	-7,270,936	90	506,627	1,970	77,248,061
Mining	5	-237,979	n.a.	n.a.	5	92,000
Manufacturing	20	-687,792	15	25,139	25	693,681
Electricity, gas, water and waste services	n.a.	n.a.	5	9,579	n.a.	n.a.
Construction	140	-3,239,124	70	130,594	55	2,289,406
Wholesale trade	25	-391,738	10	49,415	25	1,232,696
Retail trade	95	-2,661,481	25	76,624	45	2,599,354
Accommodation and food services	35	-826,521	5	16,920	15	534,058
Transport, postal and warehousing	35	-796,037	15	59,229	25	907,740
Information media and telecommunications	10	-123,307	5	10,193	10	412,500
Financial and insurance services	1,255	-32,004,364	365	1,051,778	6,050	219,101,529
Rental, hiring and real estate services	205	-8,190,396	55	172,302	225	10,943,973
Professional, scientific and technical services	285	-5,903,854	85	407,418	85	2,893,359
Administrative and support services	65	-667,161	25	86,586	45	1,297,818
Public administration and safety	5	-75,669	5	453	5	29,000
Education and training	35	-501,551	15	65,380	15	640,100
Health care and social assistance	105	-1,998,688	60	561,577	40	1,602,584
Arts and recreation services	65	-2,897,807	25	125,060	25	1,094,854
Other services	85	-2,647,894	30	83,398	45	1,505,202
Others ⁴	1,820	-48,442,096	470	1,582,734	2,825	101,417,718
Total all industries	4,565	-119,564,395	1,380	5,021,006	11,530	426,535,633
TOTAL	6,835	-168,879,234	2,220	6,976,161	12,125	445,689,979

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Selected items, by broad industry, 2009–10 income year¹

Industry	Net farm management deposits		Net foreign pension or annuity income without UPP		Net foreign pension or annuity income with UPP	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	210	10,201,156	5	39,006	5,340	31,069,973
Other individuals ³	265	11,825,825	5	5,486	22,370	155,954,991
Agriculture, forestry and fishing	1,440	56,557,086	n.a.	n.a.	375	3,629,991
Mining	5	20,000	n.a.	n.a.	20	234,794
Manufacturing	25	544,628	n.a.	n.a.	205	1,154,772
Electricity, gas, water and waste services	n.a.	n.a.	n.a.	n.a.	10	66,805
Construction	40	1,040,422	n.a.	n.a.	585	3,071,532
Wholesale trade	15	605,617	n.a.	n.a.	60	379,322
Retail trade	35	1,913,804	n.a.	n.a.	240	1,523,030
Accommodation and food services	10	326,485	n.a.	n.a.	95	493,726
Transport, postal and warehousing	15	892,882	n.a.	n.a.	310	1,975,846
Information media and telecommunications	5	145,000	n.a.	n.a.	65	493,109
Financial and insurance services	3,905	145,056,767	n.a.	n.a.	5,900	34,434,378
Rental, hiring and real estate services	140	8,280,986	n.a.	n.a.	640	3,791,839
Professional, scientific and technical services	55	2,656,564	n.a.	n.a.	1,230	8,787,222
Administrative and support services	15	511,500	n.a.	n.a.	425	2,447,085
Public administration and safety	5	115,000	n.a.	n.a.	35	301,622
Education and training	25	978,186	n.a.	n.a.	250	1,819,570
Health care and social assistance	25	1,338,390	n.a.	n.a.	460	3,413,632
Arts and recreation services	15	758,473	n.a.	n.a.	365	2,492,765
Other services	20	754,773	n.a.	n.a.	260	1,373,081
Others ⁴	1,795	68,096,250	n.a.	n.a.	11,220	106,524,009
Total all industries	7,590	290,592,813	n.a.	n.a.	22,745	178,408,130
TOTAL	8,060	312,619,794	5	44,492	50,455	365,433,094

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Selected items, by broad industry, 2009–10 income year¹

Industry	Net foreign rent		Australian franking credits from an NZ company		Exempt foreign employment income	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	11,685	7,426,999	1,455	206,688	3,460	124,153,722
Other individuals ³	2,510	13,312,228	800	212,191	1,135	96,915,578
Agriculture, forestry and fishing	330	-36,588	85	21,477	115	14,899,173
Mining	10	3,162	5	110	10	420,073
Manufacturing	95	20,959	30	4,875	30	1,663,835
Electricity, gas, water and waste services	10	7,150	n.a.	n.a.	5	527,014
Construction	540	626,121	85	12,784	180	5,960,389
Wholesale trade	60	122,891	10	8,568	15	469,113
Retail trade	205	398,156	40	14,760	40	1,256,680
Accommodation and food services	70	96,058	15	1,704	10	456,671
Transport, postal and warehousing	150	184,617	35	2,048	75	2,396,536
Information media and telecommunications	60	193,886	10	551	10	557,282
Financial and insurance services	1,105	1,721,565	645	91,481	200	8,876,516
Rental, hiring and real estate services	350	1,780,756	110	80,669	60	3,540,973
Professional, scientific and technical services	1,330	505,526	225	31,685	345	30,968,892
Administrative and support services	270	35,839	55	3,997	65	1,712,711
Public administration and safety	15	-17,417	5	18	25	1,627,510
Education and training	165	226,677	40	2,923	80	4,114,962
Health care and social assistance	780	362,182	90	19,843	105	3,524,181
Arts and recreation services	215	591,919	35	5,951	65	1,571,218
Other services	180	260,021	55	3,281	90	3,095,336
Others ⁴	4,150	10,471,723	955	477,676	1,215	67,401,534
Total all industries	10,095	17,555,203	2,520	784,401	2,730	155,040,599
TOTAL	24,290	38,294,430	4,775	1,203,280	7,320	376,109,899

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Selected items, by broad industry, 2009–10 income year¹

Industry	Life insurance & friendly society bonuses		Forestry managed investment scheme income		Other income category-1	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	385	1,225,824	480	1,655,973	77,655	224,012,176
Other individuals ³	195	956,557	90	348,333	22,385	93,544,481
Agriculture, forestry and fishing	15	66,458	1,150	14,258,441	9,460	36,315,566
Mining	5	5,148	5	40,287	340	2,354,915
Manufacturing	5	4,208	45	330,600	4,675	8,322,937
Electricity, gas, water and waste services	n.a.	n.a.	n.a.	n.a.	270	625,417
Construction	15	65,544	75	414,292	37,110	74,980,434
Wholesale trade	n.a.	n.a.	20	198,817	1,935	5,789,624
Retail trade	5	817	45	568,698	6,580	12,851,972
Accommodation and food services	5	14,863	10	44,606	3,030	5,505,534
Transport, postal and warehousing	10	16,671	30	114,025	8,595	18,855,557
Information media and telecommunications	5	4,651	5	29,597	1,260	3,223,900
Financial and insurance services	115	661,175	355	2,744,343	30,285	85,001,030
Rental, hiring and real estate services	20	97,782	130	1,148,832	8,045	32,677,706
Professional, scientific and technical services	35	95,364	195	2,049,550	22,035	58,504,808
Administrative and support services	15	56,160	25	80,151	8,135	14,303,736
Public administration and safety	5	17,586	5	26,078	705	1,736,426
Education and training	15	38,381	10	77,625	4,020	7,976,525
Health care and social assistance	15	45,672	165	2,326,254	11,275	46,423,049
Arts and recreation services	5	58,540	20	179,912	6,480	16,786,073
Other services	15	47,102	30	218,395	9,140	15,407,328
Others ⁴	205	1,246,673	420	2,253,326	72,290	217,889,544
Total all industries	495	2,542,795	2,730	27,103,829	245,665	665,532,081
TOTAL	1,075	4,725,176	3,300	29,108,135	345,705	983,088,738

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Selected items, by broad industry, 2009–10 income year¹

Industry	Other income category-2		ESS election total discounts		Taxable professional income	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	31,145	95,190,996	26,065	580,197,604	1,540	65,627,273
Other individuals ³	15,170	48,614,298	430	14,442,756	115	1,918,477
Agriculture, forestry and fishing	3,210	29,129,660	1,105	81,229,787	50	3,320,992
Mining	80	320,373	100	2,102,847	5	242,281
Manufacturing	920	3,617,822	150	1,880,646	95	2,347,879
Electricity, gas, water and waste services	45	285,611	15	87,191	5	53,134
Construction	6,020	31,607,654	425	4,128,419	145	4,739,498
Wholesale trade	400	2,204,181	75	2,325,043	35	825,569
Retail trade	1,420	5,449,683	255	3,429,584	130	3,054,179
Accommodation and food services	540	1,903,091	65	1,979,735	15	395,247
Transport, postal and warehousing	1,770	9,630,207	210	2,559,853	70	1,912,660
Information media and telecommunications	465	1,805,960	55	808,040	405	19,549,601
Financial and insurance services	12,855	59,438,824	1,340	70,582,128	90	2,043,298
Rental, hiring and real estate services	2,255	23,289,009	430	23,117,833	55	2,673,879
Professional, scientific and technical services	6,195	37,010,807	1,885	84,410,378	665	26,397,661
Administrative and support services	2,045	6,567,137	225	3,967,191	130	3,862,656
Public administration and safety	165	904,538	15	70,654	5	99,122
Education and training	1,630	4,936,102	135	2,760,496	475	9,995,007
Health care and social assistance	3,275	35,697,886	100	6,282,176	85	1,279,035
Arts and recreation services	3,795	20,717,205	195	2,975,271	3,735	159,802,740
Other services	1,880	8,296,517	250	16,253,609	155	7,662,483
Others ⁴	24,340	149,543,511	9,515	490,298,639	2,170	91,066,191
Total all industries	73,310	432,355,778	16,550	801,249,520	8,515	341,323,112
TOTAL	119,625	576,161,072	43,045	1,395,889,880	10,165	408,868,862

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Australian film industry incentives		Deductible amt UPP of foreign pension/annuity		Deduction for project pool	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	805	236,885	4,135	2,919,620	335	653,776
Other individuals ³	150	85,357	18,075	20,101,665	45	54,228
Agriculture, forestry and fishing	20	32,666	295	483,406	25	82,689
Mining	5	3,829	10	26,444	5	2,528
Manufacturing	10	13,902	150	97,992	10	5,233
Electricity, gas, water and waste services	5	137	5	5,850	n.a.	n.a.
Construction	80	29,362	460	398,318	65	147,442
Wholesale trade	5	1,193	45	28,965	5	11,108
Retail trade	20	7,623	185	184,470	15	23,393
Accommodation and food services	5	1,222	70	44,694	5	13,362
Transport, postal and warehousing	35	44,570	250	265,675	10	22,439
Information media and telecommunications	5	2,102,851	50	39,137	10	30,056
Financial and insurance services	75	54,616	4,795	4,299,195	50	116,127
Rental, hiring and real estate services	15	24,482	515	803,148	30	49,870
Professional, scientific and technical services	60	102,865	960	1,006,876	75	157,653
Administrative and support services	40	19,292	335	240,510	15	56,988
Public administration and safety	5	3,221	30	22,179	5	1,990
Education and training	15	8,563	200	171,837	10	21,143
Health care and social assistance	25	43,157	375	305,665	45	65,838
Arts and recreation services	35	43,699	295	191,791	20	14,126
Other services	30	7,328	205	114,671	20	8,883
Others ⁴	260	189,906	9,165	10,420,155	165	336,173
Total all industries	735	2,734,484	18,400	19,150,978	580	1,167,041
TOTAL	1,695	3,056,726	40,610	42,172,263	965	1,875,045

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Forestry managed investment scheme deduction		Election expenses		Losses carried forward from earlier years-PP	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	1,940	8,646,204	870	2,564,425	4,750	242,036,636
Other individuals ³	210	420,722	85	119,982	9,170	808,248,376
Agriculture, forestry and fishing	5,310	43,343,545	45	396,041	11,360	1,256,981,338
Mining	25	122,030	5	800	35	3,358,170
Manufacturing	170	663,342	20	59,351	295	16,347,621
Electricity, gas, water and waste services	5	288	5	6,477	15	503,746
Construction	470	2,525,441	70	91,998	915	42,509,070
Wholesale trade	60	309,350	10	24,492	265	28,361,269
Retail trade	180	1,636,217	25	32,536	465	33,182,630
Accommodation and food services	40	60,506	5	29,762	145	12,505,254
Transport, postal and warehousing	120	474,182	25	36,628	425	22,965,823
Information media and telecommunications	30	139,684	5	5,426	30	2,083,245
Financial and insurance services	1,615	10,739,633	95	396,202	7,525	524,524,405
Rental, hiring and real estate services	370	2,197,483	30	101,156	715	93,989,866
Professional, scientific and technical services	825	6,288,369	110	310,208	850	74,044,206
Administrative and support services	140	790,094	25	80,861	380	19,350,101
Public administration and safety	15	89,156	5	24,984	20	483,038
Education and training	85	221,614	20	19,836	155	8,385,061
Health care and social assistance	505	6,299,893	35	179,209	335	21,217,138
Arts and recreation services	100	572,831	20	102,792	255	19,142,755
Other services	150	963,166	25	96,009	380	20,731,035
Others ⁴	1,640	6,239,737	320	758,300	10,290	770,000,769
Total all industries	11,855	83,676,561	895	2,753,068	34,865	2,970,666,540
TOTAL	14,000	92,743,487	1,845	5,437,475	48,785	4,020,951,552

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Spouse tax offset-housekeeper		Spouse tax offset-claiming part of the year		Spouse tax offset-other	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	3,010	5,441,222	755	1,188,806	209,630	364,967,428
Other individuals ³	55	92,108	15	23,907	14,255	18,960,894
Agriculture, forestry and fishing	30	42,488	10	16,918	4,565	7,832,651
Mining	5	8,370	n.a.	n.a.	220	384,452
Manufacturing	35	61,292	15	18,688	2,580	4,472,596
Electricity, gas, water and waste services	5	6,570	n.a.	n.a.	230	401,337
Construction	165	294,444	65	96,914	14,500	25,291,903
Wholesale trade	15	30,193	5	7,270	1,020	1,817,960
Retail trade	55	98,204	15	26,762	3,220	5,562,314
Accommodation and food services	25	49,187	5	12,563	1,400	2,497,366
Transport, postal and warehousing	150	268,017	50	83,729	10,490	18,847,675
Information media and telecommunications	5	11,428	5	3,692	485	814,105
Financial and insurance services	40	66,357	15	32,820	9,060	14,294,113
Rental, hiring and real estate services	15	19,297	10	18,672	2,505	4,183,415
Professional, scientific and technical services	150	255,336	25	38,924	11,105	18,594,961
Administrative and support services	130	237,138	20	27,368	7,795	13,575,549
Public administration and safety	20	36,060	5	8,964	1,000	1,816,037
Education and training	25	46,234	5	10,635	1,880	3,079,971
Health care and social assistance	25	51,166	10	13,134	2,195	3,602,357
Arts and recreation services	15	26,813	5	5,013	1,970	3,275,055
Other services	55	106,477	15	19,466	3,790	6,479,316
Others ⁴	450	797,169	150	228,742	50,555	84,138,503
Total all industries	1,415	2,512,240	425	670,274	130,570	220,961,636
TOTAL	4,480	8,045,570	1,200	1,882,987	354,455	604,889,958

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Child-housekeeper's separate net income		Education tax refund		Number of primary school students for ETR	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	1,590	6,657,949	561,105	330,986,962	512,450	460,942
Other individuals ³	130	1,021,997	137,845	116,576,611	166,095	120,678
Agriculture, forestry and fishing	25	80,643	7,260	3,949,248	7,235	6,151
Mining	n.a.	n.a.	225	124,607	245	170
Manufacturing	20	50,424	8,915	5,611,919	8,315	7,299
Electricity, gas, water and waste services	5	3,791	360	224,921	370	303
Construction	105	367,806	25,585	14,661,097	27,870	18,593
Wholesale trade	15	83,759	3,345	2,062,172	3,220	2,661
Retail trade	30	140,184	18,435	11,504,554	18,750	14,433
Accommodation and food services	15	101,012	6,305	4,110,773	5,500	5,341
Transport, postal and warehousing	70	290,506	14,560	9,471,041	15,125	11,468
Information media and telecommunications	5	5,106	1,660	931,715	1,730	1,169
Financial and insurance services	55	356,317	22,590	14,079,349	16,950	24,426
Rental, hiring and real estate services	15	58,606	5,625	3,494,507	5,020	5,034
Professional, scientific and technical services	75	314,964	31,590	18,524,464	31,500	23,775
Administrative and support services	70	384,267	33,180	20,480,415	31,070	27,005
Public administration and safety	10	27,822	1,445	902,762	1,460	1,146
Education and training	20	67,570	7,620	4,439,325	7,295	6,116
Health care and social assistance	20	52,428	18,595	11,691,253	19,080	15,107
Arts and recreation services	10	57,204	7,095	3,797,802	6,790	5,036
Other services	35	121,936	21,500	12,745,981	21,510	15,941
Others ⁴	355	1,598,728	132,925	80,192,347	125,710	112,601
Total all industries	940	4,163,073	368,815	223,000,252	354,750	303,775
TOTAL	2,660	11,843,019	1,067,765	670,563,825	1,033,295	885,395

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Parent/parent-in-law/invalid rel tax offset		Landcare & water tax offset brought forward		Other tax offsets	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	21,595	31,428,451	105	116,381	600	2,427,922
Other individuals ³	445	677,703	20	21,412	190	351,688
Agriculture, forestry and fishing	80	114,852	20	34,209	10	20,546
Mining	5	5,892	n.a.	n.a.	5	192
Manufacturing	175	275,767	5	1,200	5	29,945
Electricity, gas, water and waste services	15	17,389	n.a.	n.a.	5	932
Construction	605	962,266	10	10,989	35	182,715
Wholesale trade	170	229,830	n.a.	n.a.	5	10,901
Retail trade	495	736,960	n.a.	n.a.	10	109,936
Accommodation and food services	175	283,569	5	600	5	18,505
Transport, postal and warehousing	1,010	1,564,348	5	7,685	20	54,457
Information media and telecommunications	65	81,365	n.a.	n.a.	5	708
Financial and insurance services	345	484,629	15	33,262	70	129,819
Rental, hiring and real estate services	145	213,257	5	3,998	15	162,330
Professional, scientific and technical services	1,270	1,841,534	10	13,592	55	294,658
Administrative and support services	920	1,341,714	5	6,065	25	90,764
Public administration and safety	120	197,910	5	429	n.a.	n.a.
Education and training	140	193,775	5	4,288	10	59,486
Health care and social assistance	220	344,844	5	3,834	25	88,118
Arts and recreation services	100	129,197	5	4,965	15	19,507
Other services	360	520,316	n.a.	n.a.	20	46,907
Others ⁴	3,565	5,131,728	25	21,762	215	525,053
Total all industries	9,970	14,671,142	105	146,878	555	1,845,479
TOTAL	32,010	46,777,296	230	284,671	1,340	4,625,089

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Life assurance bonus tax offset		Under 18 excepted net income		Net family trust distribution	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	370	337,162	132,860	949,870,384	190	1,315,049
Other individuals ³	105	195,029	13,395	92,361,186	75	1,546,361
Agriculture, forestry and fishing	10	8,311	230	2,914,172	5	23,230
Mining	5	985	5	24,096	5	17,000
Manufacturing	5	1,262	25	272,534	5	83
Electricity, gas, water and waste services	n.a.	n.a.	5	20,055	n.a.	n.a.
Construction	15	18,216	745	9,353,477	5	10,541
Wholesale trade	n.a.	n.a.	15	154,511	n.a.	n.a.
Retail trade	5	243	70	573,188	5	42,747
Accommodation and food services	5	4,457	15	193,922	5	1
Transport, postal and warehousing	10	4,889	65	577,617	n.a.	n.a.
Information media and telecommunications	5	1,394	20	169,052	5	22,635
Financial and insurance services	95	168,735	65	1,032,213	25	399,626
Rental, hiring and real estate services	15	25,930	10	132,345	5	62,751
Professional, scientific and technical services	30	24,827	190	1,680,820	25	216,815
Administrative and support services	15	15,589	310	2,665,305	5	5,344
Public administration and safety	5	4,396	5	13,472	5	2,866
Education and training	15	11,482	190	1,116,369	5	1,612
Health care and social assistance	15	10,419	35	361,088	n.a.	n.a.
Arts and recreation services	5	11,843	365	3,569,456	5	18,919
Other services	10	10,513	255	2,179,672	5	21,874
Others ⁴	180	320,585	2,960	31,149,321	65	807,156
Total all industries	435	644,076	5,575	58,152,685	145	1,653,200
TOTAL	910	1,176,267	151,830	1,100,384,255	410	4,514,610

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Credit for tax withheld where ABN not quoted		Share of credit for tax paid by trustee		Share of credit foreign resident withholding	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	745	547,679	1,140	1,874,553	635	228,378
Other individuals ³	400	381,503	1,755	13,239,136	625	703,618
Agriculture, forestry and fishing	105	139,695	155	89,926	65	74,990
Mining	n.a.	n.a.	5	4,541	n.a.	n.a.
Manufacturing	15	8,912	25	2,188	10	3,114
Electricity, gas, water and waste services	5	493	n.a.	n.a.	n.a.	n.a.
Construction	70	184,501	105	100,591	35	27,690
Wholesale trade	10	2,412	15	4,606	5	704
Retail trade	40	8,228	60	54,237	20	7,247
Accommodation and food services	5	2,959	15	646	5	1,028
Transport, postal and warehousing	20	10,430	35	33,325	15	7,280
Information media and telecommunications	5	9,321	15	5,203	5	209
Financial and insurance services	415	1,784,854	1,010	2,036,184	395	385,400
Rental, hiring and real estate services	45	46,387	150	303,874	55	90,598
Professional, scientific and technical services	130	121,868	275	370,172	140	37,648
Administrative and support services	35	49,179	65	74,118	25	12,985
Public administration and safety	5	234	5	27	5	545
Education and training	20	3,113	50	38,906	15	3,326
Health care and social assistance	65	56,016	145	59,685	45	21,039
Arts and recreation services	15	3,438	70	170,004	40	59,137
Other services	25	4,707	50	28,417	15	520
Others ⁴	595	938,804	1,405	4,100,575	640	494,947
Total all industries	1,620	3,375,551	3,650	7,477,225	1,540	1,228,407
TOTAL	2,765	4,304,733	6,545	22,590,914	2,800	2,160,403

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Share of national rental affordability scheme tax offset		PSI-Tax withheld voluntary agreement		PSI-Tax withheld where ABN not quoted	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	100	178,025	195	642,543	285	534,159
Other individuals ³	30	42,412	80	690,667	45	214,837
Agriculture, forestry and fishing	10	38,417	110	723,917	5	1,888
Mining	n.a.	n.a.	5	52,922	n.a.	n.a.
Manufacturing	5	2,067	75	770,615	5	11,998
Electricity, gas, water and waste services	n.a.	n.a.	5	36,125	n.a.	n.a.
Construction	5	14,427	1,910	17,826,200	15	61,308
Wholesale trade	5	1,965	5	36,206	5	17,526
Retail trade	5	23,965	35	113,987	5	3,336
Accommodation and food services	n.a.	n.a.	10	60,621	5	93
Transport, postal and warehousing	5	19,038	280	1,612,698	10	16,215
Information media and telecommunications	n.a.	n.a.	15	38,323	5	3,148
Financial and insurance services	30	82,855	25	252,601	30	73,731
Rental, hiring and real estate services	5	26,363	15	141,898	5	7,410
Professional, scientific and technical services	10	13,746	255	2,725,404	50	108,477
Administrative and support services	5	6,505	135	616,601	15	35,591
Public administration and safety	n.a.	n.a.	15	84,521	n.a.	n.a.
Education and training	5	3,290	30	108,550	15	10,388
Health care and social assistance	5	10,635	140	550,962	70	228,327
Arts and recreation services	5	13,147	75	483,692	30	33,189
Other services	5	4,802	90	762,084	5	8,137
Others ⁴	50	121,831	975	5,012,427	205	507,102
Total all industries	140	383,053	4,205	32,010,354	465	1,127,864
TOTAL	270	603,490	4,485	33,343,564	795	1,876,860

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	PSI-Tax withheld labour hire or other		Net bus. income/loss tax withheld voluntary		Net bus. income/loss tax withheld no ABN	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	16,300	52,928,096	95	347,776	155	426,529
Other individuals ³	4,785	51,090,061	35	241,434	45	158,950
Agriculture, forestry and fishing	315	2,724,746	155	1,492,573	15	8,848
Mining	45	740,557	10	136,331	n.a.	n.a.
Manufacturing	390	2,296,075	100	1,073,078	5	5,766
Electricity, gas, water and waste services	30	156,280	n.a.	n.a.	5	54
Construction	2,835	13,363,598	2,575	25,838,248	30	46,941
Wholesale trade	95	430,211	20	232,738	5	12,796
Retail trade	425	2,001,424	55	300,282	20	12,305
Accommodation and food services	140	593,042	35	136,874	5	14,802
Transport, postal and warehousing	1,030	4,258,865	835	6,834,658	30	36,182
Information media and telecommunications	85	432,182	25	128,956	5	19,672
Financial and insurance services	380	3,110,347	25	130,531	30	139,384
Rental, hiring and real estate services	170	1,135,401	30	276,694	10	4,589
Professional, scientific and technical services	1,855	21,412,634	360	3,441,297	85	295,078
Administrative and support services	1,050	3,116,848	185	963,052	15	12,444
Public administration and safety	110	372,765	15	72,933	5	8,407
Education and training	190	935,311	50	291,493	25	45,010
Health care and social assistance	205	953,161	145	713,595	75	165,909
Arts and recreation services	390	1,432,253	195	2,055,433	75	605,816
Other services	615	2,827,891	120	830,956	15	10,970
Others ⁴	5,795	30,379,565	775	4,731,020	235	464,298
Total all industries	16,155	92,673,156	5,710	49,680,742	680	1,909,271
TOTAL	37,235	196,691,313	5,840	50,269,952	880	2,494,750

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Tax withheld - foreign resident withholding		Net bus. income/loss tax withheld labour/other		Tax withheld-lump sum payments in arrears	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	5	624	1,695	6,002,050	1,080	2,648,442
Other individuals ³	195	1,738,333	635	6,845,471	285	1,456,220
Agriculture, forestry and fishing	5	1,123	60	416,400	30	338,547
Mining	n.a.	n.a.	10	214,269	5	104,252
Manufacturing	5	14,355	100	437,875	15	23,191
Electricity, gas, water and waste services	n.a.	n.a.	5	8,560	5	1,701
Construction	5	32,758	720	3,437,470	105	431,802
Wholesale trade	n.a.	n.a.	15	164,112	10	43,568
Retail trade	5	229	90	484,611	25	87,655
Accommodation and food services	5	43,410	25	88,094	10	14,100
Transport, postal and warehousing	n.a.	n.a.	220	1,160,006	40	135,046
Information media and telecommunications	5	1,269	25	113,760	5	43
Financial and insurance services	5	204	80	436,448	70	260,135
Rental, hiring and real estate services	5	33	35	306,215	20	30,638
Professional, scientific and technical services	20	106,383	680	5,837,781	75	479,257
Administrative and support services	5	23,461	225	840,380	50	107,255
Public administration and safety	5	10,000	25	68,582	5	22,066
Education and training	5	14,763	75	407,110	30	31,506
Health care and social assistance	5	65,564	75	401,754	110	189,523
Arts and recreation services	125	4,464,127	190	651,360	50	536,715
Other services	5	33,487	125	452,355	35	63,554
Others ⁴	30	215,301	1,030	5,010,276	385	1,377,100
Total all industries	205	5,026,467	3,795	20,937,418	1,070	4,277,654
TOTAL	410	6,765,424	6,130	33,784,939	2,435	8,382,316

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Credit for interest on early payments		Section 98 A(2) deduction		PSI-Voluntary agreement	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	1,545	21,918	10	11,841	200	2,929,982
Other individuals ³	380	15,417	145	2,743,173	85	2,989,051
Agriculture, forestry and fishing	30	880	5	49,159	115	3,573,220
Mining	5	7	n.a.	n.a.	10	279,489
Manufacturing	10	1,342	5	300	80	3,428,029
Electricity, gas, water and waste services	5	95	n.a.	n.a.	5	159,971
Construction	80	1,583	5	7,015	1,925	83,133,290
Wholesale trade	5	223	5	108	5	238,388
Retail trade	25	396	n.a.	n.a.	35	672,376
Accommodation and food services	10	185	n.a.	n.a.	15	322,908
Transport, postal and warehousing	35	710	5	30	290	8,489,843
Information media and telecommunications	15	155	n.a.	n.a.	20	246,648
Financial and insurance services	190	7,858	65	529,468	30	1,591,059
Rental, hiring and real estate services	25	487	5	104,001	15	829,649
Professional, scientific and technical services	160	4,974	10	15,487	305	13,885,012
Administrative and support services	55	2,196	n.a.	n.a.	155	3,381,353
Public administration and safety	5	8	n.a.	n.a.	15	471,997
Education and training	25	350	5	24	35	543,538
Health care and social assistance	50	1,353	5	23,282	155	3,129,198
Arts and recreation services	35	928	5	1,132,544	90	2,548,580
Other services	35	444	n.a.	n.a.	95	3,434,591
Others ⁴	565	12,710	120	7,715,372	1,025	24,456,487
Total all industries	1,350	36,884	220	9,576,790	4,415	154,815,626
TOTAL	3,280	74,219	375	12,331,804	4,700	160,734,659

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	PSI-Where ABN not quoted		PSI-Principal work deductions		Business income/gross pmt ABN not quoted-PP	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	290	1,543,250	235	1,609,599	30	130,260
Other individuals ³	55	798,959	225	752,276	25	261,090
Agriculture, forestry and fishing	5	4,267	50	540,477	80	1,309,895
Mining	n.a.	n.a.	5	86,597	5	2,183
Manufacturing	5	26,200	30	150,778	10	155,869
Electricity, gas, water and waste services	n.a.	n.a.	5	8,858	n.a.	n.a.
Construction	20	234,719	385	2,393,168	20	298,240
Wholesale trade	5	37,640	10	45,024	5	24,985
Retail trade	5	19,917	40	192,732	10	850,295
Accommodation and food services	5	200	15	162,834	5	52,864
Transport, postal and warehousing	15	159,352	185	1,645,154	25	799,063
Information media and telecommunications	5	6,773	20	62,319	n.a.	n.a.
Financial and insurance services	30	164,660	40	644,332	15	207,743
Rental, hiring and real estate services	5	32,838	35	277,812	5	33,563
Professional, scientific and technical services	55	346,802	300	2,295,123	25	195,758
Administrative and support services	15	158,289	190	693,723	15	293,945
Public administration and safety	n.a.	n.a.	15	62,905	5	15,188
Education and training	15	46,925	60	193,732	5	68,718
Health care and social assistance	75	651,869	105	1,456,198	10	117,755
Arts and recreation services	35	148,243	75	475,269	5	30,460
Other services	5	70,269	70	419,762	5	597,042
Others ⁴	215	1,494,994	625	3,403,937	55	870,196
Total all industries	500	3,603,957	2,250	15,210,734	280	5,923,762
TOTAL	845	5,946,166	2,710	17,572,609	335	6,315,112

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Gross payments foreign withholding-PP		Business income/gross pmt voluntary-PP		Business income/gross pmt labour/other-PP	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	5	1,371	5	24,041	15	98,555
Other individuals ³	5	7,930	5	14,768	15	886,804
Agriculture, forestry and fishing	n.a.	n.a.	105	4,446,773	15	448,540
Mining	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Manufacturing	n.a.	n.a.	5	89,636	5	47,242
Electricity, gas, water and waste services	n.a.	n.a.	n.a.	n.a.	5	98,267
Construction	n.a.	n.a.	30	890,101	40	792,835
Wholesale trade	n.a.	n.a.	5	98,671	5	1,071
Retail trade	n.a.	n.a.	5	19,028	5	201,022
Accommodation and food services	n.a.	n.a.	5	26,219	5	39,342
Transport, postal and warehousing	n.a.	n.a.	25	664,680	10	155,265
Information media and telecommunications	n.a.	n.a.	5	112,655	5	85,594
Financial and insurance services	n.a.	n.a.	5	123,530	5	11,530
Rental, hiring and real estate services	n.a.	n.a.	5	102,272	5	7,139
Professional, scientific and technical services	n.a.	n.a.	20	602,970	45	1,138,863
Administrative and support services	n.a.	n.a.	15	344,146	30	563,392
Public administration and safety	n.a.	n.a.	5	35,420	n.a.	n.a.
Education and training	n.a.	n.a.	5	245,315	5	14,126
Health care and social assistance	n.a.	n.a.	10	398,896	5	429,201
Arts and recreation services	5	3,459	5	65,572	15	135,968
Other services	n.a.	n.a.	5	25,688	10	511,003
Others ⁴	n.a.	n.a.	85	2,076,496	70	761,247
Total all industries	5	3,459	320	10,368,068	270	5,441,647
TOTAL	5	12,760	330	10,406,877	300	6,427,006

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Assessable government industry payments-PP		Business income/gross pmt ABN not quoted-NPP		Gross payments foreign withholding-NPP	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	35	178,593	215	2,249,320	5	3,503
Other individuals ³	30	239,278	130	5,048,775	260	11,264,936
Agriculture, forestry and fishing	10,785	50,901,156	35	2,355,662	5	949
Mining	10	88,431	n.a.	n.a.	n.a.	n.a.
Manufacturing	115	1,206,944	50	5,561,660	5	90,844
Electricity, gas, water and waste services	5	45,602	5	117	n.a.	n.a.
Construction	395	4,667,271	160	5,871,861	5	184,627
Wholesale trade	150	653,349	25	2,134,902	n.a.	n.a.
Retail trade	130	1,932,102	85	5,231,908	5	307,458
Accommodation and food services	30	841,960	10	324,191	5	132,926
Transport, postal and warehousing	265	3,349,911	110	3,603,863	5	107,397
Information media and telecommunications	15	193,487	15	216,006	5	6,643
Financial and insurance services	45	371,381	70	20,794,731	5	2,009
Rental, hiring and real estate services	155	583,618	35	845,946	5	683
Professional, scientific and technical services	295	2,806,109	285	9,898,931	15	940,057
Administrative and support services	150	1,473,159	105	1,624,293	5	104,246
Public administration and safety	5	71,807	5	618,432	5	67,627
Education and training	55	424,128	85	1,219,829	5	92,667
Health care and social assistance	145	1,520,872	170	7,258,153	5	1,557,792
Arts and recreation services	100	1,127,484	135	2,244,281	125	15,323,841
Other services	145	2,457,656	100	2,458,697	5	122,765
Others ⁴	560	3,239,471	455	7,609,966	30	1,311,788
Total all industries	13,555	77,955,898	1,940	79,873,429	210	20,354,319
TOTAL	13,620	78,373,769	2,285	87,171,524	470	31,622,758

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Business income/gross pmt voluntary-NPP		Business income/gross pmt labour/other-NPP		Assessable government industry payments-NPP	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	95	1,429,667	1,755	26,403,803	75	16,713,693
Other individuals ³	40	1,606,541	650	27,669,798	35	798,777
Agriculture, forestry and fishing	70	2,701,950	85	2,172,490	1,295	9,769,489
Mining	10	513,850	15	670,477	70	321,449
Manufacturing	115	5,062,523	115	2,418,396	405	4,946,056
Electricity, gas, water and waste services	n.a.	n.a.	5	35,848	95	576,395
Construction	2,635	124,396,821	995	25,844,702	3,440	36,760,792
Wholesale trade	25	1,206,055	25	1,193,140	200	5,957,024
Retail trade	70	2,531,632	110	2,390,815	565	45,220,673
Accommodation and food services	30	863,654	30	488,477	240	8,896,454
Transport, postal and warehousing	850	38,088,894	300	7,080,512	3,910	29,058,568
Information media and telecommunications	45	1,016,951	40	694,970	45	1,259,309
Financial and insurance services	25	933,287	90	2,166,576	80	2,523,532
Rental, hiring and real estate services	35	1,806,888	50	1,913,226	280	3,051,309
Professional, scientific and technical services	415	17,963,751	870	25,705,733	745	28,214,118
Administrative and support services	210	5,089,619	330	5,927,804	790	9,381,122
Public administration and safety	15	436,183	30	931,670	35	261,250
Education and training	65	1,436,477	120	2,293,023	170	2,566,871
Health care and social assistance	155	4,881,584	110	5,156,874	550	26,506,385
Arts and recreation services	225	11,250,536	265	3,654,063	285	7,238,082
Other services	130	4,455,627	175	3,212,874	1,265	12,296,906
Others ⁴	800	22,521,101	1,330	25,377,781	1,005	26,011,445
Total all industries	5,920	247,157,383	5,085	119,329,451	15,465	260,817,229
TOTAL	6,055	250,193,591	7,490	173,403,052	15,575	278,329,699

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Foreign resident withholding expenses		Bad debts		Interest expenses overseas	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	5	113,714	55	420,204	170	609,022
Other individuals ³	10	196,687	30	62,954	40	183,219
Agriculture, forestry and fishing	25	538,941	240	1,205,004	800	9,868,826
Mining	n.a.	n.a.	5	70,917	5	80,900
Manufacturing	15	194,511	305	1,079,259	135	472,623
Electricity, gas, water and waste services	n.a.	n.a.	20	69,125	10	84,974
Construction	55	1,220,140	1,405	7,863,053	970	3,390,833
Wholesale trade	5	138,358	250	1,145,579	70	349,333
Retail trade	30	924,296	600	6,858,121	280	3,504,379
Accommodation and food services	10	232,417	110	605,542	95	650,149
Transport, postal and warehousing	5	1,131,872	400	1,097,001	295	1,959,676
Information media and telecommunications	5	56,699	60	555,198	25	66,531
Financial and insurance services	5	1,228,264	60	5,670,558	200	1,616,181
Rental, hiring and real estate services	5	18,987	145	785,483	170	2,126,215
Professional, scientific and technical services	20	368,942	2,200	19,595,488	455	2,226,654
Administrative and support services	15	780,035	505	1,164,280	195	606,104
Public administration and safety	5	2,299	55	188,287	20	76,587
Education and training	5	29,443	165	390,199	50	131,400
Health care and social assistance	25	885,363	705	1,649,612	325	3,712,079
Arts and recreation services	45	1,618,300	165	939,800	75	259,331
Other services	20	374,434	745	2,581,466	315	1,021,340
Others ⁴	40	1,527,591	505	2,290,008	355	2,651,993
Total all industries	345	11,270,892	8,635	55,803,980	4,850	34,856,108
TOTAL	360	11,581,293	8,720	56,287,138	5,060	35,648,349

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Deduction-environmental protection expenses		Section 40-880 deduction		Business deduction for project pool	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	5	5,848	15	32,025	5	150
Other individuals ³	5	65	5	2,963	5	11,182
Agriculture, forestry and fishing	75	192,607	85	301,643	20	191,324
Mining	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Manufacturing	20	173,391	30	152,176	5	70,892
Electricity, gas, water and waste services	5	22,681	5	3,832	n.a.	n.a.
Construction	130	86,572	105	196,042	50	285,748
Wholesale trade	10	12,715	20	153,298	5	25,966
Retail trade	25	28,937	65	259,708	10	11,633
Accommodation and food services	10	45,061	35	82,250	5	36,541
Transport, postal and warehousing	25	64,086	30	89,009	15	87,282
Information media and telecommunications	n.a.	n.a.	5	937	5	1,214
Financial and insurance services	10	6,227	20	78,435	5	38
Rental, hiring and real estate services	10	18,370	30	99,864	5	23,313
Professional, scientific and technical services	35	44,141	135	485,177	40	193,987
Administrative and support services	50	50,002	40	126,325	15	38,521
Public administration and safety	5	3,505	5	6,274	n.a.	n.a.
Education and training	5	4,455	25	58,939	5	9,047
Health care and social assistance	30	26,981	95	515,988	15	109,895
Arts and recreation services	15	6,477	30	83,336	10	54,354
Other services	35	37,238	75	162,973	20	90,945
Others ⁴	60	83,115	130	183,955	20	101,378
Total all industries	540	906,561	960	3,040,161	225	1,332,078
TOTAL	545	912,474	980	3,075,149	230	1,343,410

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Small and general business tax break		Land degradation expenses		Deferred non-commercial business losses PY-PP	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	220	1,473,717	15	80,885	405	5,768,463
Other individuals ³	125	776,726	15	68,261	100	2,088,215
Agriculture, forestry and fishing	8,245	138,789,328	1,365	7,405,594	3,570	94,725,473
Mining	95	3,446,804	5	4,649	15	182,225
Manufacturing	2,390	25,935,508	15	64,752	125	3,461,738
Electricity, gas, water and waste services	115	2,533,180	5	9,380	5	285,905
Construction	17,220	219,668,275	80	444,877	275	5,194,985
Wholesale trade	935	10,950,795	20	75,379	70	2,340,401
Retail trade	3,080	33,545,665	25	104,034	115	2,247,654
Accommodation and food services	1,340	13,438,200	10	36,163	25	737,177
Transport, postal and warehousing	2,840	60,576,087	30	214,073	90	1,520,663
Information media and telecommunications	745	5,497,473	5	17,423	15	88,856
Financial and insurance services	935	11,235,557	10	110,298	250	3,212,046
Rental, hiring and real estate services	1,515	28,596,122	40	144,299	195	4,547,423
Professional, scientific and technical services	12,675	110,649,845	50	231,890	300	5,902,632
Administrative and support services	3,635	34,223,548	20	95,323	55	1,026,827
Public administration and safety	260	3,337,852	5	96	5	149,916
Education and training	1,755	13,730,156	5	8,098	20	753,306
Health care and social assistance	10,025	140,516,596	45	224,136	225	5,113,853
Arts and recreation services	2,475	14,611,708	20	129,053	60	1,387,542
Other services	4,915	43,898,623	30	87,814	95	1,805,038
Others ⁴	5,185	42,479,297	75	229,494	580	8,494,275
Total all industries	80,385	957,660,619	1,855	9,636,825	6,090	143,177,935
TOTAL	80,730	959,911,062	1,890	9,785,971	6,600	151,034,613

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Intangible depreciating assets 1st deducted		Termination value-intangible dep assets		ESS discount from taxed upfront schemes - eligible for reduction	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	20	115,015	5	13,341	56,270	51,680,012
Other individuals ³	10	44,904	5	3,584	85	131,622
Agriculture, forestry and fishing	80	2,322,327	65	2,510,358	745	756,690
Mining	5	99,546	n.a.	n.a.	50	59,681
Manufacturing	30	453,786	15	224,244	320	293,656
Electricity, gas, water and waste services	n.a.	n.a.	5	6,818	35	49,710
Construction	175	2,913,274	80	1,236,099	1,090	1,010,039
Wholesale trade	15	90,919	10	300,132	145	294,525
Retail trade	75	577,494	40	3,446,470	710	592,126
Accommodation and food services	30	624,064	10	1,703,701	165	141,684
Transport, postal and warehousing	40	859,263	30	690,984	610	564,948
Information media and telecommunications	20	72,893	5	38,553	100	82,460
Financial and insurance services	25	259,215	5	70,626	1,910	1,866,332
Rental, hiring and real estate services	25	442,939	10	294,974	395	585,919
Professional, scientific and technical services	255	2,232,651	60	2,018,688	2,115	6,332,955
Administrative and support services	70	401,508	25	376,084	930	834,526
Public administration and safety	5	75,436	5	15,845	70	62,619
Education and training	25	140,895	5	35,019	250	214,437
Health care and social assistance	80	752,577	30	580,179	265	232,824
Arts and recreation services	45	186,848	10	147,533	380	330,145
Other services	90	1,010,400	45	973,988	670	562,809
Others ⁴	155	909,231	25	250,866	11,505	12,176,348
Total all industries	1,245	14,425,266	475	14,921,161	22,455	27,044,433
TOTAL	1,275	14,585,185	480	14,938,086	78,810	78,856,067

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	ESS discount from taxed upfront schemes - not eligible for reduction		ESS discount from deferral schemes		ESS assessable discount on shares	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	5,680	49,307,622	2,155	46,813,958	17,150	477,212,862
Other individuals ³	35	545,290	20	396,007	375	13,430,014
Agriculture, forestry and fishing	225	5,993,725	100	8,801,529	770	66,236,434
Mining	35	298,431	15	181,250	55	1,605,026
Manufacturing	20	55,670	15	167,767	110	1,632,007
Electricity, gas, water and waste services	5	15,755	5	7,294	10	39,859
Construction	90	512,717	30	299,901	285	3,280,056
Wholesale trade	15	280,906	15	28,465	45	1,829,319
Retail trade	65	321,346	25	654,638	155	2,433,870
Accommodation and food services	15	147,970	10	715,023	40	1,113,063
Transport, postal and warehousing	55	685,009	20	123,223	120	1,695,501
Information media and telecommunications	25	97,615	5	29,913	35	678,453
Financial and insurance services	275	4,196,675	130	5,713,058	905	60,232,780
Rental, hiring and real estate services	85	895,096	30	915,650	295	21,019,891
Professional, scientific and technical services	475	7,457,000	185	5,155,952	1,205	67,078,973
Administrative and support services	55	239,768	10	28,962	150	3,657,191
Public administration and safety	5	12,273	n.a.	n.a.	5	55,700
Education and training	35	583,178	15	381,944	85	1,772,976
Health care and social assistance	35	286,778	10	100,403	50	5,877,133
Arts and recreation services	50	116,105	15	223,541	125	2,611,392
Other services	55	339,405	15	331,971	170	15,557,697
Others ⁴	1,740	42,392,672	675	28,900,495	6,670	415,443,450
Total all industries	3,350	64,928,094	1,320	52,760,979	11,285	673,850,771
TOTAL	9,065	114,781,006	3,495	99,970,944	28,815	1,164,493,647

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	ESS TFN amounts withheld from discounts		ESS foreign source discounts		Other net foreign employment income	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	135	200,138	130	2,915,495	8,310	225,232,873
Other individuals ³	5	36,976	5	109,555	3,970	276,087,503
Agriculture, forestry and fishing	5	50,177	10	249,707	370	46,875,426
Mining	n.a.	n.a.	n.a.	n.a.	75	8,927,986
Manufacturing	n.a.	n.a.	n.a.	n.a.	115	6,392,109
Electricity, gas, water and waste services	n.a.	n.a.	n.a.	n.a.	5	399,900
Construction	5	2,346	5	2,643	595	31,674,572
Wholesale trade	n.a.	n.a.	n.a.	n.a.	50	2,357,689
Retail trade	5	1,592	5	1,517	145	3,947,126
Accommodation and food services	n.a.	n.a.	n.a.	n.a.	50	2,186,762
Transport, postal and warehousing	5	196	5	2,463	195	9,572,334
Information media and telecommunications	n.a.	n.a.	5	10	75	1,918,042
Financial and insurance services	n.a.	n.a.	5	435,148	780	31,108,184
Rental, hiring and real estate services	5	25,974	n.a.	n.a.	200	10,891,288
Professional, scientific and technical services	5	2,399	10	221,481	1,110	54,308,156
Administrative and support services	n.a.	n.a.	5	29,436	230	5,732,553
Public administration and safety	n.a.	n.a.	n.a.	n.a.	30	1,492,003
Education and training	n.a.	n.a.	5	12,171	300	8,719,611
Health care and social assistance	5	7	5	17,956	415	9,094,403
Arts and recreation services	5	6	n.a.	n.a.	430	13,415,136
Other services	5	1,194	5	7,073	230	10,639,045
Others ⁴	20	51,118	55	5,356,139	4,025	206,834,213
Total all industries	45	135,009	90	6,335,744	9,430	466,486,538
TOTAL	185	372,123	225	9,360,794	21,705	967,806,914

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	Net foreign employment income - payment summary		SCC deductions from business income		SCC income from employment and business	
	no.	\$	no.	\$	no.	\$
Salary and wages ²	2,860	188,377,554	3,225	9,562,671	16,185	362,067,031
Other individuals ³	n.a.	n.a.	375	4,504,123	965	14,350,726
Agriculture, forestry and fishing	110	12,121,645	320	7,766,154	515	14,746,434
Mining	25	3,758,171	5	53,196	10	290,360
Manufacturing	50	3,119,797	125	1,931,927	270	7,860,466
Electricity, gas, water and waste services	5	175,974	10	85,098	15	923,186
Construction	180	15,253,842	620	14,627,226	1,195	45,269,775
Wholesale trade	10	594,126	50	1,884,197	135	4,363,817
Retail trade	30	1,081,481	175	5,299,915	420	12,265,466
Accommodation and food services	20	1,123,928	80	3,584,146	195	7,521,554
Transport, postal and warehousing	55	4,104,054	205	3,399,592	505	14,500,403
Information media and telecommunications	15	386,142	30	391,569	75	1,551,444
Financial and insurance services	145	15,307,821	1,075	9,789,583	2,960	63,548,226
Rental, hiring and real estate services	35	4,027,391	130	2,489,925	275	5,502,209
Professional, scientific and technical services	220	17,414,061	810	8,605,699	1,560	35,519,457
Administrative and support services	50	1,513,976	370	3,549,941	885	20,805,115
Public administration and safety	5	301,122	20	151,618	30	789,403
Education and training	50	1,753,098	205	1,512,295	380	7,232,593
Health care and social assistance	85	5,003,841	305	6,119,988	555	16,112,041
Arts and recreation services	90	5,162,712	160	1,227,870	305	5,789,638
Other services	45	3,004,914	335	7,122,529	615	18,823,351
Others ⁴	845	68,736,769	2,110	14,353,755	6,230	127,031,707
Total all industries	2,065	163,944,865	7,145	93,946,223	17,115	410,446,645
TOTAL	4,925	352,322,419	10,740	108,013,017	34,260	786,864,402

Taxation statistics 2009–10

Table 10: Personal tax

Selected items, by broad industry, 2009–10 income year¹

Industry	SCC income from investment partnership and other sources		Private health insurance tax offset	
	no.	\$	no.	\$
Salary and wages ²	34,300	130,767,960	159,445	108,590,761
Other individuals ³	2,460	34,396,513	12,600	11,145,935
Agriculture, forestry and fishing	1,190	17,721,562	4,000	3,354,938
Mining	20	119,510	185	152,310
Manufacturing	485	3,805,682	1,385	854,259
Electricity, gas, water and waste services	20	158,815	85	57,229
Construction	1,945	20,170,988	6,835	3,660,234
Wholesale trade	215	1,612,644	590	371,271
Retail trade	835	6,680,734	2,370	1,368,059
Accommodation and food services	305	4,428,173	740	412,129
Transport, postal and warehousing	930	12,049,241	2,735	1,599,333
Information media and telecommunications	140	1,112,600	510	286,193
Financial and insurance services	5,430	100,695,463	9,520	8,790,595
Rental, hiring and real estate services	730	14,337,364	2,635	2,302,794
Professional, scientific and technical services	3,365	32,861,744	10,765	7,632,932
Administrative and support services	1,530	10,451,242	3,770	1,986,303
Public administration and safety	65	256,332	395	273,993
Education and training	785	5,594,423	2,015	1,380,072
Health care and social assistance	1,085	8,618,663	3,720	2,781,088
Arts and recreation services	670	5,528,956	2,560	1,489,511
Other services	1,095	7,633,402	2,850	1,477,133
Others ⁴	13,835	137,726,028	39,925	29,667,727
Total all industries	34,680	391,563,566	97,585	69,898,103
TOTAL	71,440	556,728,039	269,630	189,634,799